

## Form CT-1040ES

### 2008 Estimated Connecticut Income Tax Payment Coupon for Individuals

#### General Instructions

**Who Should File This Coupon:** Use this coupon if you are required to make estimated income tax payments for the 2008 taxable year and you do not receive a preprinted coupon package from the Department of Revenue Services (DRS). Coupon packages are mailed in mid-January to those who made estimated income tax payments in the prior year.

**Nonresidents and Part-Year Residents:** Nonresident individuals are subject to Connecticut income tax on their Connecticut source income. Part-year residents are taxed on all income received while a resident of Connecticut and on income received from Connecticut sources while a nonresident. **Connecticut source income** includes, but is not limited to, income from a business, profession, occupation, or trade conducted in this state as well as income from the rental or sale of real or tangible property located in Connecticut.

**Civil Unions:** Effective for taxable years beginning on or after January 1, 2006, parties to a civil union (civil union partners) recognized under Connecticut law **must file** their Connecticut income tax returns as if they were entitled to the same filing status accorded spouses under the Internal Revenue Code (I.R.C.). This means that, for purposes of calculating their Connecticut income tax liability, parties to a civil union must recompute their federal income tax liability as if their filing status for federal income tax purposes were married filing jointly or married filing separately. Parties to a civil union may not calculate their Connecticut income tax liability as single, or if applicable, head of household filers (although this will be their filing status for federal income tax purposes).

**Who Is Required to Make Estimated Payments:** You must make estimated income tax payments if your Connecticut income tax (after tax credits) minus Connecticut tax withheld is \$1,000 or more, and you expect your Connecticut income tax withheld to be less than your required annual payment for the 2008 taxable year.

Your required annual payment is the **lesser** of:

- 90% of the income tax shown on your **2008 Connecticut income tax return**; or
- 100% of the income tax shown on your **2007 Connecticut income tax return** if you filed a 2007 Connecticut income tax return that covered a 12-month period.

You do **not** have to make estimated income tax payments if:

- You were a Connecticut resident during the 2007 taxable year and you did not file a 2007 income tax return because you had no Connecticut income tax liability; **or**
- You were a nonresident or part-year resident with Connecticut source income during the 2007 taxable year and you did not file a 2007 income tax return because you had no Connecticut income tax liability.

If you were a nonresident or part-year resident and you did **not** have Connecticut source income during the 2007 taxable year, then you **must** use 90% of the income tax shown on your 2008 Connecticut income tax return as your required annual payment.

**When to File:** Estimated payments for the 2008 taxable year are due on or before April 15, June 15, September 15, 2008, and January 15, 2009. Fiscal year filers should follow federal filing dates. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. An estimate will be considered timely filed if received or if the date shown by the U.S. Postal Service cancellation mark is on or before the due date.

**How Much Should I Pay:** Complete the *2008 Estimated Connecticut Income Tax Worksheet* on Page 2 to calculate your required annual payment.

**Special Rules for Farmers and Fishermen:** If you are a farmer or fisherman (as defined in I.R.C. §6654(i)(2)) who is required to make estimated income tax payments, you will be required to make only **one** payment. Your installment is due on or before January 15, 2009, for the 2008 taxable year. The required installment is the lesser of 66⅔% of the income tax shown on your 2008 Connecticut income tax return **or** 100% of the income tax shown on your 2007 Connecticut income tax return. See **Informational Publication 2006(20)**, *Farmer's Guide to Sales and Use Taxes, Motor Vehicle Fuels Tax, Estimated Income Tax, and Withholding Tax*.

**Annualized Income Installment Method:** If your income varies throughout the year, you may be able to reduce or eliminate the amount of your estimated tax payment for one or more periods by using the annualized income installment method. See **Informational Publication 2006(25)**, *A Guide to Calculating Your Annualized Estimated Income Tax Installments and Worksheet CT-1040AES*.

**Interest:** You may be charged interest if you did not pay enough tax through withholding or estimated payments, or both, by any installment due date. This is true even if you are due a refund when you file your tax return. Interest is calculated separately for each installment. Therefore, you may owe interest for an earlier installment even if you paid enough tax later to make up for the underpayment. Interest at 1% per month or fraction of a month will be added to the tax due until the **earlier** of April 15, 2009, or the date on which the underpayment is paid.

If you file your income tax return for the 2008 taxable year on or before January 31, 2009, and pay in full the amount computed on the return as payable on or before that date, you will not be charged interest for failing to make the estimated payment due January 15, 2009.

A farmer or fisherman who files a 2008 Connecticut income tax return on or before March 1, 2009, and pays in full the amount computed on the return as payable on or before that date, will not be charged interest for underpayment of estimated tax.

#### Worksheet Instructions

**Line 2:** Enter the total of your estimated allowable Connecticut modifications. See instructions for *Schedule 1 - Modifications to Federal Adjusted Gross Income* of **Form CT-1040** or **Form CT-1040NR/PY**, for information about allowable modifications.

**Social Security Benefit Adjustment:** Parties to a civil union recognized under Connecticut law must recompute their federal adjusted gross income as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

If your required Connecticut income tax return filing status is single, married filing separately, or civil union filing separately and you expect your 2008 federal adjusted gross income will be **less than \$50,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2008 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If your required Connecticut income tax return filing status is married filing jointly, civil union filing jointly, qualifying widow(er) with dependent child, or head of household and you expect your federal adjusted gross income will be **less than \$60,000**, enter as a subtraction the amount of federally taxable Social Security benefits you expect to report on your 2008 federal Form 1040, Line 20b, or federal Form 1040A, Line 14b. If you expect your federal adjusted gross income will be above the threshold for your filing status, complete the *Social Security Benefit Adjustment Worksheet* on Page 4 and include the amount from Line F on Line 2.

**Line 3: Nonresidents and Part-Year Residents Only:** If your Connecticut source income is greater than your Connecticut adjusted gross income, enter your Connecticut source income on this line.

**Line 5: Apportionment Factor:** Nonresidents and part-year residents, if your Connecticut source income **is greater than or equal to** your Connecticut adjusted gross income, enter 1.0000. If your Connecticut source income **is less than** your Connecticut adjusted gross income, complete the following calculation and enter the result on Line 5.

$$\frac{\text{Connecticut Source Income}}{\text{Connecticut Adjusted Gross Income (Line 3)}} = \text{Line 5}$$

**Do not** enter a number that is less than zero or greater than 1. If the result is less than zero, enter "0"; if greater than 1 enter 1.0000. Round to four decimal places.

**Line 7: Residents and Part-Year Residents Only:** Enter estimated allowable credit for income taxes paid to qualifying jurisdictions. Enter "0", if not applicable. See instructions for *Schedule 2 - Credit for Income Taxes Paid to Qualifying Jurisdictions* of Form CT-1040 or Form CT-1040NR/PY.

**Line 9:** If you expect to owe federal alternative minimum tax for the 2008 taxable year, you may also owe Connecticut alternative minimum tax. Enter your estimated Connecticut alternative minimum tax liability. See instructions for **Form CT-6251, Connecticut Alternative Minimum Tax Return - Individuals**.

**Line 11:** Enter estimated allowable adjusted net Connecticut minimum tax credit. Enter "0" if you are not entitled to a credit, or if you entered an amount on Line 9. (See instructions for **Form CT-8801, Credit for Prior Year's Connecticut Minimum Tax for Individuals, Trusts, and Estates**.)

**Line 14:** If your 2007 Connecticut income tax return covered a 12-month period, enter 100% of the income tax shown on your return (from Form CT-1040, Line 14; Form CT-1040EZ, Line 6; or Form CT-1040NR/PY, Line 16). If you were a resident during the 2007 taxable year and you did not file a 2007 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." If you were a nonresident or part-year resident during the 2007 taxable year **with** Connecticut source income and you did not file a 2007 Connecticut income tax return because you had no Connecticut income tax liability, enter "0." All other taxpayers must leave Line 14 blank.

### 2008 Estimated Connecticut Income Tax Worksheet

1. Federal adjusted gross income you expect in the 2008 taxable year from 2008 federal Form 1040ES, 2008 Estimated Tax Worksheet, Line 1 ..... 1. \_\_\_\_\_
2. Allowable Connecticut modifications: Additions or subtractions, see instructions, Page 1. .... 2. \_\_\_\_\_
3. Connecticut adjusted gross income: Combine Line 1 and Line 2. .... 3. \_\_\_\_\_

**Nonresidents and Part-Year Residents:** Enter your Connecticut source income if greater than your Connecticut adjusted gross income.

4. Connecticut income tax: Complete the *Tax Calculation Schedule* below. .... 4. \_\_\_\_\_
5. Apportionment factor: Connecticut residents enter 1.0000. **Nonresidents and part-year residents**, see instructions above. .... 5. **.**
6. Multiply Line 5 by Line 4. .... 6. \_\_\_\_\_
7. Credit for income taxes paid to qualifying jurisdictions: See instructions above. .... 7. \_\_\_\_\_
8. Subtract Line 7 from Line 6. .... 8. \_\_\_\_\_
9. Estimated Connecticut Alternative Minimum Tax: See instructions above. .... 9. \_\_\_\_\_
10. Add Line 8 and Line 9. .... 10. \_\_\_\_\_
11. Adjusted Net Connecticut Minimum Tax Credit: See instructions above. .... 11. \_\_\_\_\_
12. Total estimated income tax: Subtract Line 11 from Line 10. .... 12. \_\_\_\_\_
13. Multiply Line 12 by 90% (66% for farmers and fishermen). .... 13. \_\_\_\_\_
14. Enter 100% of the income tax shown on your 2007 Connecticut income tax return. See instructions above. .... 14. \_\_\_\_\_
15. Enter the lesser of Line 13 or Line 14. If Line 14 is blank, enter the amount from Line 13.  
**This is your required annual payment.** See caution below. .... 15. \_\_\_\_\_

**Caution:** Generally, you may owe interest if you do not prepay (through timely estimates, withholding, or both) the **lesser** of 100% of the income tax shown on your 2007 Connecticut income tax return or 90% of the income tax shown on your 2008 Connecticut income tax return. To avoid interest charges, make sure your estimate is as accurate as possible. You may prefer to pay 100% of the income tax shown on your 2007 Connecticut income tax return.

16. Connecticut income tax withheld or expected to be withheld during the 2008 taxable year ..... 16. \_\_\_\_\_
17. Subtract Line 16 from Line 15. If zero or less, or if Line 12 minus Line 16 is less than \$1,000, no estimated payment is required. .... 17. \_\_\_\_\_
18. Installment amount ..... 18. **.25**
19. Multiply Line 17 by Line 18. Pay this amount for each installment. .... 19. \_\_\_\_\_

### Tax Calculation Schedule

1. Enter the amount from Line 3 of the <i>2008 Estimated Connecticut Income Tax Worksheet</i> .	1.		
2. Enter Personal Exemption from Table A, Exemptions, Page 3.	2.		
3. Connecticut taxable income: Subtract Line 2 from Line 1. If less than zero, enter "0."	3.		
4. Connecticut income tax from Table B, Connecticut Income Tax, Page 3	4.		
5. Enter Decimal Amount from Table C, Personal Tax Credits, Page 3. If zero, enter "0."	5.	.	
6. Multiply the amount on Line 4 by the decimal amount on Line 5.	6.		
7. <b>Connecticut Income Tax:</b> Subtract Line 6 from Line 4. <b>Enter this amount on Line 4, 2008 Estimated Connecticut Income Tax Worksheet, above.</b>	7.		

**Table A - Exemptions for 2008 Taxable Year**

Use the filing status you expect to report on your 2008 tax return and your Connecticut AGI\* (from *Tax Calculation Schedule*, Line 1) to determine your exemption.

Single			Married Filing Jointly, Civil Union Filing Jointly, or Qualified Widow(er)			Married Filing Separately or Civil Union Filing Separately			Head of Household		
Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption	Connecticut AGI*		Exemption
More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$ 0	\$26,000	\$13,000	\$ 0	\$48,000	\$24,000	\$ 0	\$24,000	\$12,000	\$ 0	\$38,000	\$19,000
\$26,000	\$27,000	\$12,000	\$48,000	\$49,000	\$23,000	\$24,000	\$25,000	\$11,000	\$38,000	\$39,000	\$18,000
\$27,000	\$28,000	\$11,000	\$49,000	\$50,000	\$22,000	\$25,000	\$26,000	\$10,000	\$39,000	\$40,000	\$17,000
\$28,000	\$29,000	\$10,000	\$50,000	\$51,000	\$21,000	\$26,000	\$27,000	\$ 9,000	\$40,000	\$41,000	\$16,000
\$29,000	\$30,000	\$ 9,000	\$51,000	\$52,000	\$20,000	\$27,000	\$28,000	\$ 8,000	\$41,000	\$42,000	\$15,000
\$30,000	\$31,000	\$ 8,000	\$52,000	\$53,000	\$19,000	\$28,000	\$29,000	\$ 7,000	\$42,000	\$43,000	\$14,000
\$31,000	\$32,000	\$ 7,000	\$53,000	\$54,000	\$18,000	\$29,000	\$30,000	\$ 6,000	\$43,000	\$44,000	\$13,000
\$32,000	\$33,000	\$ 6,000	\$54,000	\$55,000	\$17,000	\$30,000	\$31,000	\$ 5,000	\$44,000	\$45,000	\$12,000
\$33,000	\$34,000	\$ 5,000	\$55,000	\$56,000	\$16,000	\$31,000	\$32,000	\$ 4,000	\$45,000	\$46,000	\$11,000
\$34,000	\$35,000	\$ 4,000	\$56,000	\$57,000	\$15,000	\$32,000	\$33,000	\$ 3,000	\$46,000	\$47,000	\$10,000
\$35,000	\$36,000	\$ 3,000	\$57,000	\$58,000	\$14,000	\$33,000	\$34,000	\$ 2,000	\$47,000	\$48,000	\$ 9,000
\$36,000	\$37,000	\$ 2,000	\$58,000	\$59,000	\$13,000	\$34,000	\$35,000	\$ 1,000	\$48,000	\$49,000	\$ 8,000
\$37,000	\$38,000	\$ 1,000	\$59,000	\$60,000	\$12,000	\$35,000	and up	\$ 0	\$49,000	\$50,000	\$ 7,000
\$38,000	and up	\$ 0	\$60,000	\$61,000	\$11,000				\$50,000	\$51,000	\$ 6,000
			\$61,000	\$62,000	\$10,000				\$51,000	\$52,000	\$ 5,000
			\$62,000	\$63,000	\$ 9,000				\$52,000	\$53,000	\$ 4,000
			\$63,000	\$64,000	\$ 8,000				\$53,000	\$54,000	\$ 3,000
			\$64,000	\$65,000	\$ 7,000				\$54,000	\$55,000	\$ 2,000
			\$65,000	\$66,000	\$ 6,000				\$55,000	\$56,000	\$ 1,000
			\$66,000	\$67,000	\$ 5,000				\$56,000	and up	\$ 0
			\$67,000	\$68,000	\$ 4,000						
			\$68,000	\$69,000	\$ 3,000						
			\$69,000	\$70,000	\$ 2,000						
			\$70,000	\$71,000	\$ 1,000						
			\$71,000	and up	\$ 0						

**Table B - Connecticut Income Tax for 2008 Taxable Year**

Single, Married Filing Separately, or Civil Union Filing Separately	Married Filing Jointly, Civil Union Filing Jointly, or Qualifying Widow(er)	Head of Household
<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$10,000, multiply by .03. More than \$10,000, multiply the excess over \$10,000 by .05 and add \$300.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$20,000, multiply by .03. More than \$20,000, multiply the excess over \$20,000 by .05 and add \$600.	<b>If the amount on Line 3 of the Tax Calculation Schedule is:</b> Less than or equal to \$16,000, multiply by .03. More than \$16,000, multiply the excess over \$16,000 by .05 and add \$480.
For example, if the amount on Line 3 is \$13,000 enter \$450 on Line 4. \$13,000 - \$10,000 = \$3,000 \$3,000 x .05 = \$150 \$150 + \$300 = \$450	For example, if the amount on Line 3 is \$22,500 enter \$725 on Line 4. \$22,500 - \$20,000 = \$2,500 \$2,500 x .05 = \$125 \$125 + \$600 = \$725	For example, if the amount on Line 3 is \$20,000 enter \$680 on Line 4. \$20,000 - \$16,000 = \$4,000 \$4,000 x .05 = \$200 \$200 + \$480 = \$680

**Table C - Personal Tax Credits for 2008 Taxable Year**

Use the filing status you expect to report on your 2008 tax return and your Connecticut AGI\* (from *Tax Calculation Schedule*, Line 1) to determine your decimal amount.

Single			Married Filing Jointly, Civil Union Filing Jointly, or Qualified Widow(er)			Married Filing Separately or Civil Union Filing Separately			Head of Household		
Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount	Connecticut AGI*		Decimal Amount
More Than	Less Than or Equal To		More than	Less Than or Equal To		More Than	Less Than or Equal To		More Than	Less Than or Equal To	
\$13,000	\$16,300	.75	\$24,000	\$30,000	.75	\$12,000	\$15,000	.75	\$19,000	\$24,000	.75
\$16,300	\$16,800	.70	\$30,000	\$30,500	.70	\$15,000	\$15,500	.70	\$24,000	\$24,500	.70
\$16,800	\$17,300	.65	\$30,500	\$31,000	.65	\$15,500	\$16,000	.65	\$24,500	\$25,000	.65
\$17,300	\$17,800	.60	\$31,000	\$31,500	.60	\$16,000	\$16,500	.60	\$25,000	\$25,500	.60
\$17,800	\$18,300	.55	\$31,500	\$32,000	.55	\$16,500	\$17,000	.55	\$25,500	\$26,000	.55
\$18,300	\$18,800	.50	\$32,000	\$32,500	.50	\$17,000	\$17,500	.50	\$26,000	\$26,500	.50
\$18,800	\$19,300	.45	\$32,500	\$33,000	.45	\$17,500	\$18,000	.45	\$26,500	\$27,000	.45
\$19,300	\$19,800	.40	\$33,000	\$33,500	.40	\$18,000	\$18,500	.40	\$27,000	\$27,500	.40
\$19,800	\$21,700	.35	\$33,500	\$40,000	.35	\$18,500	\$20,000	.35	\$27,500	\$34,000	.35
\$21,700	\$22,200	.30	\$40,000	\$40,500	.30	\$20,000	\$20,500	.30	\$34,000	\$34,500	.30
\$22,200	\$22,700	.25	\$40,500	\$41,000	.25	\$20,500	\$21,000	.25	\$34,500	\$35,000	.25
\$22,700	\$23,200	.20	\$41,000	\$41,500	.20	\$21,000	\$21,500	.20	\$35,000	\$35,500	.20
\$23,200	\$27,100	.15	\$41,500	\$50,000	.15	\$21,500	\$25,000	.15	\$35,500	\$44,000	.15
\$27,100	\$27,600	.14	\$50,000	\$50,500	.14	\$25,000	\$25,500	.14	\$44,000	\$44,500	.14
\$27,600	\$28,100	.13	\$50,500	\$51,000	.13	\$25,500	\$26,000	.13	\$44,500	\$45,000	.13
\$28,100	\$28,600	.12	\$51,000	\$51,500	.12	\$26,000	\$26,500	.12	\$45,000	\$45,500	.12
\$28,600	\$29,100	.11	\$51,500	\$52,000	.11	\$26,500	\$27,000	.11	\$45,500	\$46,000	.11
\$29,100	\$52,000	.10	\$52,000	\$96,000	.10	\$27,000	\$48,000	.10	\$46,000	\$74,000	.10
\$52,000	\$52,500	.09	\$96,000	\$96,500	.09	\$48,000	\$48,500	.09	\$74,000	\$74,500	.09
\$52,500	\$53,000	.08	\$96,500	\$97,000	.08	\$48,500	\$49,000	.08	\$74,500	\$75,000	.08
\$53,000	\$53,500	.07	\$97,000	\$97,500	.07	\$49,000	\$49,500	.07	\$75,000	\$75,500	.07
\$53,500	\$54,000	.06	\$97,500	\$98,000	.06	\$49,500	\$50,000	.06	\$75,500	\$76,000	.06
\$54,000	\$54,500	.05	\$98,000	\$98,500	.05	\$50,000	\$50,500	.05	\$76,000	\$76,500	.05
\$54,500	\$55,000	.04	\$98,500	\$99,000	.04	\$50,500	\$51,000	.04	\$76,500	\$77,000	.04
\$55,000	\$55,500	.03	\$99,000	\$99,500	.03	\$51,000	\$51,500	.03	\$77,000	\$77,500	.03
\$55,500	\$56,000	.02	\$99,500	\$100,000	.02	\$51,500	\$52,000	.02	\$77,500	\$78,000	.02
\$56,000	\$56,500	.01	\$100,000	\$100,500	.01	\$52,000	\$52,500	.01	\$78,000	\$78,500	.01
\$56,500	and up	.00	\$100,500	and up	.00	\$52,500	and up	.00	\$78,500	and up	.00

\* **Form CT-1040NR/PY** filers **must** use income from Connecticut sources if it exceeds Connecticut adjusted gross income.

### Social Security Benefit Adjustment Worksheet

Enter the amount you expect to enter on **Form CT-1040EZ, Form CT-1040, or Form CT-1040NR/PY**, Line 1.

If your filing status is **single, married filing separately, or civil union filing separately**, is the amount on Line 1 \$50,000 or more?

- ☐ Yes: **Complete** this worksheet.
- ☐ No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2008 Estimated Connecticut Income Tax Worksheet**, Line 2.

If your filing status is **married filing jointly, civil union filing jointly, qualifying widow(er) with dependent child, or head of household**, is the amount on Line 1 \$60,000 or more?

- ☐ Yes: **Complete** this worksheet.
- ☐ No: **Do not complete** this worksheet. Enter the amount of federally taxable Social Security benefits you expect to report on federal Form 1040, Line 20b, or federal Form 1040A, Line 14b, on the **2008 Estimated Connecticut Income Tax Worksheet**, Line 2.

A.	Enter the amount you reported on <b>federal Publication 505*</b> , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 1. <b>If Line A is zero or less, stop here. Otherwise, go to Line B.</b>	A.	
B.	Enter the amount you reported on <b>federal Publication 505*</b> , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 9. <b>If Line B is zero or less, stop here. Otherwise, go to Line C.</b>	B.	
C.	Enter the lesser of Line A or Line B.	C.	
D.	Multiply Line C by 25% (.25).	D.	
E.	Expected taxable amount of Social Security benefits you reported on <b>federal Publication 505*</b> , <i>Tax Withholding and Estimated Tax</i> , Worksheet 2.1, Line 18.	E.	
F.	<b>Social Security Benefit Adjustment</b> - Subtract Line D from Line E. Enter the amount here and as a subtraction on the <b>2008 Estimated Connecticut Income Tax Worksheet</b> , Line 2. If Line D is greater than or equal to Line E, enter "0."	F.	

\* You may obtain federal Publication 505 by calling the IRS at **1-800-829-3676** or by visiting the IRS website at **www.irs.gov**. Parties to a civil union should complete federal Publication 505, *Tax Withholding and Estimated Tax Worksheet 2.1*, as if their filing status for federal income tax purposes were married filing jointly or married filing separately.

**Payment Options:** You may file and pay your Connecticut estimated taxes electronically using the **Taxpayer Service Center (TSC)**. Visit our website at **www.ct.gov/DRS** and click on **TSC** for more information.

If you filed a 2006 Connecticut income tax return, you may elect to pay your estimated 2008 Connecticut income tax liability using your American Express® card, Discover® card, MasterCard® card, or VISA® card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

#### To Pay by Credit Card:

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; or
- Visit: **www.officialpayments.com** and select Payment Center.

**Do not send** in Form CT-1040ES if you make your payment by credit card. Your payment will be effective on the date you make the charge.

#### To Pay by Mail:

Make your check payable to: **Commissioner of Revenue Services**. To ensure proper posting of your payment, write your Social Security Number(s) (optional) and "**2008 Form CT-1040ES**" on the front of your check. Be sure to sign your check and paper clip it to the front of your coupon. **Do not send cash**. DRS may submit your check to your bank electronically.

**Completing the Payment Coupon:** **Complete** all required taxpayer identification information. Enter the payment amount on Line 1 of the coupon. In determining your payment amount, you may subtract from your installment amount any available overpayment of 2007 income tax. If you file this coupon, preprinted, personalized coupons will be mailed to you for the 2008 taxable year.

Cut Here



<b>CT-1040ES</b>		<b>Estimated Connecticut Income Tax Payment</b>		<b>2008</b>	
Your Social Security Number ▶ <input type="text"/>		Spouse's Social Security Number ▶ <input type="text"/>		Due Date <input type="text"/>	
Your First Name and Middle Initial <input type="text"/>		Last Name <input type="text"/>		1. Payment Amount ▶ <input type="text"/>	
Spouse's First Name and Middle Initial <input type="text"/>		Last Name <input type="text"/>		00	
Mailing Address (number and street), Apartment Number, PO Box <input type="text"/>					
City, Town, or Post Office <input type="text"/>		State <input type="text"/>		ZIP Code <input type="text"/>	

Send completed coupon and payment to:

**Department of Revenue Services**  
**PO Box 2932**  
**Hartford CT 06104-2932**

- Do not file this coupon if no payment is due or if you pay by credit card.**  
**See Payment Options above.**
- Pay total amount shown on Line 1.
- Print all information. Include your spouse's SSN, if filing jointly.
- Cut along dotted line and mail coupon and payment to the address printed on the coupon.
- Make your check payable to the **Commissioner of Revenue Services**.
- To ensure proper posting, write your SSN(s) (optional) and "**2008 Form CT-1040ES**" on your check.